

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Transport Department

Notification

5/33/88-TPT

In exercise of the powers conferred by clause (i) of sub-section (1) of section 67 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), and all other powers enabling it in that behalf, and in partial modification of Government Notification No. 5/33/88-TPT dated 26-6-1992 the Government of Goa hereby issues directions to the State Transport Authority and the Regional Transport Authorities of the State of Goa, that the fares chargeable by the operators of stage carriages/city buses plying in the State of Goa shall be as follows with effect from 1-10-1993.

I. Stage Carriages

- | | |
|--|--|
| (i) Minimum fare upto 4 kms. | Re. 1.00 |
| (ii) for subsequent kms. and part thereof. | 18 paise per km. (fraction to be rounded off to the nearest multiple of 5 ps). |

II. City buses

- | | |
|---|-----------|
| (i) for the first stage of 1 km. | Re. 1.00 |
| (ii) for subsequent kms. or part thereof. | 25 paise. |

III. Provided that for the bonafide students of this State the bus fare would be at the rate of 50% of the rates mentioned at I & II above.

Explanation. — 'Bonafide student' means a person, who is pursuing a course of studies as a full time student in any recognised educational institution in the State of Goa and possesses at the time of the journey, a valid identity card issued under the signature of the Head of such institution but does not include a person who is pursuing higher education while gainfully employed.

By order and in the name of the Governor of Goa.

S. V. Shirodkar, Under Secretary to the Government of Goa, Transport Department.

Panaji, 29th September, 1993.

Finance (Revenue & Control) Department

Notification

5/12/88-Fin (R&C)/Vol. I

In accordance with provisions of section 17A of the Goa Sales Tax Act, 1964, the Government of Goa is pleased to notify the Scheme for the purpose, as per Appendix appended hereto.

APPENDIX

Summary Assessment Scheme, 1993

A Scheme to accept the quarterly returns/annual returns filed by certain class of dealers without requiring the presence of the dealer or the production of his books of accounts.

This Scheme shall be known as Summary Assessment Scheme, 1993.

2. Under the Scheme, quarterly returns/annual returns filed by any registered dealer who is eligible for the benefit of the Scheme as per provisions of

section 17A of the Act under both the Goa Sales Tax Act, 1964 and the Central Sales Tax Act, 1956, will be accepted by the assessing officer, subject to fulfilment of the conditions hereinbelow in addition to requirement of section 17A referred to above: —

- (i) If an increase of at least 15% in the total taxes payable and paid (under the Goa Sales Tax Act, 1964 and the Central Sales Tax Act, 1956) during the year under assessment compared to total taxes paid (the Goa Sales Tax Act, 1964 and the Central Sales Tax Act, 1956), during the previous year, has been shown and the amount is fully deposited.
- (ii) If the application in the form appended to this Scheme along with required enclosure is filed by 30th April of the year following the year to which the assessment relates.
- iii) 25% of the dealers who are entitled to be covered under the Scheme will be selected at random and subject to regular assessment.

3. The procedure for selection shall be formulated by the Commissioner of Sales Tax and circulated for the information of the dealers and assessing officers.

4. Every dealer who is entitled to be covered under the Scheme shall be assessed regularly at least once in 4 years.

Explanation: It is possible that a dealer satisfying all the conditions of this Scheme may be assessed regularly for 2-3 years or even 4 years on account of stipulation mentioned hereinabove.

5. The following time schedule will be observed to enforce the Scheme provision (except for the first year): —

- (a) Submission of application in 30th April the prescribed form by a dealer.
- (b) Scrutiny of application by 31st May assessing officer.
- (c) Submission of statement of 30th June the dealerwise information to the Commissioner of Sales Tax.
- (d) Finalisation of list of dealers selected for Summary Assessment Scheme. 31st July
- (e) Communication of the decision to the dealers. 31st August

FORMAT OF THE APPLICATION FORM PRESCRIBED FOR AVAILING BENEFIT OF SUMMARY ASSESSMENT SCHEME

To,

The S. T. O./A. S. T. O.,

... Ward,

...

Sub: Application for benefit of Summary Assessment Scheme.

Ref: Notification No. ... dated ...

Sir,

I, the undersigned ... Proprietor/Partner/Manager/Director of the business known as ... situated at ... hereby apply on behalf of the said business for benefit of summary assessment scheme announced by the Government vide Notification No. ... dated

I hereby declare that my/our turnover during the year ... has been ... and for the year ... is

My/our sales tax liability during the year ... and ... was as under:

Under Goa Sales Tax Act, 1964		Under Central Sales Tax Act, 1956	
Year	Amount	Year	Amount
(i)			
(ii)			
% increase over previous year		% increase over previous year	
Combined % increase over previous year			

I/We further declare that: —

(i) I/We are not in arrears of tax, penalty, etc. under both Goa Sales Tax Act and Central Sales Tax Act.

(ii) I/We have filed quarterly returns and deposited laid down as per said returns within the time prescribed.

(iii) I/We fulfil all the conditions laid down in the scheme for being entitled for its benefit.

(iv) I/We further declare that the information disclosed by me in the statement enclosed is correct and complete.

I/We pray for acceptance of quarterly returns filed and for completion of assessment under section 17(2)(b) of the Goa Sales Tax Act and section 9(2) of the Central Sales Tax Act without calling for production of books of accounts or my/our attendance.

Yours faithfully,

Encl: Statement duly filed in as per format provided with enclosures.

Statement of Particulars in support of the returns furnished for the year

1. Year of Assessment:
2. Name and complete address of the dealer:
3. Registration Certificate No:
4. Brief description of commodities dealt:
 - (a) For Resale
 - (b) For Manufacture
5. Particulars of:
 - (a) The accounts of purchases and sales maintained u/s (20) and
 - (b) Other accounts, if any, maintained.
6. Details of Turnover, exemptions claimed, addition of purchase prices, if any, disclosed, calculation of tax due, particulars of tax paid and returns furnished etc.

Particulars	Quarter (I) Rs.	(II) Rs.	(III) Rs.	(IV) Rs.	Total Rs.
(1) Turnover					
(2) Cost of freight, delivery or installation separately charged to include in (1) above.					
(3) Value of goods returned within the period prescribed under Rule 2A.					
(4) Cash discount allowed according to normal trade practice and included in (1) above.					
(5) Tax collected as such and shown separately in cash memos or bills.					
(6) Net turnover of (2) to (5) above.					
(7) Deductions on account of sales of goods declared tax free u/s 7(3)(I).					
(8) Deductions on account of sales made to registered dealers claimed u/s 7(3)(II).					
(9) Deductions on account of sales of goods taxable at first point claimed u/s 7(3)(III).					
(10) Deductions on account of sales made to any undertaking supplying electrical energy to public claimed u/s 7(3)(IV).					
(11) Sales in the course of inter state trade or commerce claimed u/s 7(3)(V).					
(a) Sales outside Goa.					
(b) Sales in the course of Export out of India.					
(i) From Goa.					
(ii) Through any other State.					
(12) Sales made as per conditions referred to in section 7(3)(VI).					
(13) Deductions on account of sale of goods not liable to tax u/s 10(A).					
(14) Total deductions claimed from column (7) to (13).					
(15) Taxable turnover (after deducting items (2) to (5) and (7) to (13).					

(16) Analysis of Taxable Turnover.	T. O.	Tax payable
(a) Turnover taxable @ 1%.	.....	Rs.
(b) Turnover taxable @ 2%.	.....	Rs.
(c) Turnover taxable @ 3%.	.....	Rs.
(d) Turnover taxable @ 4%.	.....	Rs.
(e) Turnover taxable @ 6%.	.....	Rs.
(f) Turnover taxable @ 7%.	.....	Rs.
(g) Turnover taxable @ 8%.	.....	Rs.
(h) Turnover taxable @ 10%.	.....	Rs.
(i) Turnover taxable @ 12%.	.....	Rs.
(j) Turnover taxable @ 15%.	.....	Rs.
(17) Amount of tax due .	Rs.	
(18) Amount of tax paid in Government Treasury and date of payment.	Rs.	
(19) Amount paid in excess, if any, (17-18).	Rs.	
(20) Amount of tax, if any, paid into Government Treasury subsequent to the return to make up for less payment and date of payment.		
(a) Amount	Rs.	
(b) Date		
(21) Date of filing of returns:		
	Quarter	
	I	II
	III	IV

7. Particulars of certificates and declarations furnished herewith by the dealer (to be annexed as a separate statement if space is insufficient).

Type of form (S.T. XI/XII declaration/exemption u/s 10A)	Sr. No. of the form	Date of the declaration /certificate	Amount of the turnover involved in the transaction	Name and complete address of the signatory of the declaration/certificate
I	II	III	IV	V

8. Analysis of the turnover on sales in the course of inter-state trade and commerce and sales in the course of export out of India through a State/U. T. other than Goa item.

Calculation of Central Sales Tax, if any, due, particulars of tax paid, returns furnished etc.

Particulars	Quarter	I Rs.	II Rs.	III Rs.	IV Rs.	Total Rs.
(1) Amount of turnover being the aggregate of sale prices received/receivable in respect of sales in the course of inter-State trade and commerce.						
(2) Amount if any, of deductions u/s 8A(1) of the Central Sales Tax, 1956.						
(3) Turnover being the aggregate of sale prices at (1) above net of deductions at (1) above						
(4) Turnover on account of sale to Government.						
(5) Turnover on account of sale to registered dealer other than Government of goods referred to in section 8(3) of the Central Sales Tax Act, 1956.						

(6) Turnover on account of sales falling in (4) and (5) above showing separately:

- (a) Turnover of account of sale of declared goods.
- (b) Turnover on account of sale of goods other than declared goods.
- (c) Turnover on account of sales of goods exempted from tax generally at a rate lower than 4% (ratewise).
- (d) Turnover on account of sales subsequent to the first inter-State (sale in transit).
- (e) Turnover on account of sales in the course of inter-State trade of commerce immediately receiving the sale of purchase occasioning to the export of those goods out of India in compliance of an agreement or order.

(7) Turnover taxable at different rates (Specify)

T. O.	Tax payable
1%
2%
3%
4%
.....
.....

(8) Amount of Tax due

Rs.

(i) Amount of tax paid into Government Treasury.

Rs.

(ii) Date of payment.

(iii) Date of furnishing returns under the Central Sales Tax (Goa, Daman and Diu) Rules, 1971.

Quarter I II III IV

(9) Particulars of certificates and declaration furnished herewith by the dealer (to be annexed as a separated statement if space is insufficient).

Type of form (C/D/EI/EII/H etc.)	Serial No. of the form	Date of the declaration/certificate	Amount Rs.	Date and Bill number
1	2	3	4	5

(10) Particulars of goods, if any, returned (to be annexed as a separate statement if space is insufficient).

Goods returned outward

Sr. No.	Date when goods returned taken in stock	Name and complete address of the buyer from whom returned	Particulars of cash memos/bill vouchers, the original sale and credit note number or any other proof		
I	II	III	No.	Date	Amount
1	2	3	4	5	6

(11) Particulars of values of opening stock, purchases, sales, gross profit and closing stock in respect of the year.

Particulars	Amount Rs.	Particulars	Amount Rs.
1	2	3	4
Opening stock		Sales	
Purchases		Closing stock	
Less returns			
Gross Profit			
Total:		Total:	

(12) Ratewise classification of purchases (attach separate sheet) showing all rates applicable.

Tax free *First Point* 7% 12% 4%

(13) Statement of purchases against ST XI/ST XII.

Sr. No. of forms	To whom issued	Bill No./date	Amount	Description of goods purchased
1	2	3	4	5

(14) Statement of purchases against 'C' forms.

Sr. No. of forms	To whom issued	Bill No./date	Amount	Description of goods purchased
1	2	3	4	5

(14A) Statement of stock transfers with or without "F" forms.

Sr. No. of forms, if any	From whom received	Transfer delivery note No.	Memo/Amount	Description of goods purchased
1	2	3	4	5

(15) List of enclosures

- (1)
- (2)
- (3)
- (4)
- (5)

VERIFICATION

I hereby state and declare on solemn affirmation that: The particulars stated above and the statement, if any, annexed to statement are true and correct to the best of my knowledge and belief.

Signature

Name of the signatory in Block letters
Status of signatory in relation to business

Date: —

Place:

By order and in the name of the Governor of
Goa.

Prabha Chandran, Under Secretary (Finance
Exp.).